

**59-25-103 Hazardous waste facility and nonhazardous solid waste facility tax.**

- (1) On and after July 1, 2003, through December 31, 2003, there is imposed a tax on a hazardous waste facility and a nonhazardous solid waste facility as provided in this chapter.
- (2) The tax is equal to the sum of the following amounts:
  - (a) 3% of the gross receipts of a hazardous waste facility derived from the treatment or disposal of hazardous waste; and
  - (b) 3% of the gross receipts of a hazardous waste facility or nonhazardous solid waste facility derived from the treatment or disposal of nonhazardous solid waste.
- (3) If hazardous waste or nonhazardous solid waste is received at a hazardous waste facility or nonhazardous solid waste is received at a nonhazardous solid waste facility and the tax imposed by this chapter is paid for the treatment of the waste, any subsequent treatment or disposal of the waste is not subject to additional taxes under this chapter.

Amended by Chapter 311, 2004 General Session